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utors of George B. Russell, deceased. Decree for plaintiffs and defendants appeal. Affirmed.

Watkins & Woody, of Charlotte, and *Henley, Hall, Hall & Peachy*, of Williamsburg, for appellants.

George E. Allen, of Victoria, and *W. R. Jones*, of Blackstone, for appellees.

COMMONWEALTH *v.* HERBERT et al.

June 10, 1920.

[103 S. E. 645.]

1. Taxation (§ 861*)—Procedure to Set Aside Assessment Governed by Subsequent Statute.—A proceeding could be brought in the form provided by Act March 15, 1918 (Acts 1918, c. 238), for relief against an assessment of inheritance tax made prior to the passage of the statute.

2. Appearance (§ 25*)—General Appearance Waiver of Objection as to Form of Procedure.—Where a petition was filed for relief against assessment of inheritance tax substantially in accord with Code 1919, § 2385, after the Act March 15, 1918 (Acts 1918, c. 238), was in force, the general appearance of the commonwealth without objecting to the form of the procedure was a waiver of any right to raise such an objection.

3. Taxation (§ 856*)—Inheritance Tax Not a Property Tax.—The inheritance tax provided by Act March 22, 1916 (Acts 1916, c. 484), is not a property tax but a transmission or succession tax.

4. Taxation (§ 861*)—Inheritance Tax Laws Prospective unless Expressly Made Retroactive.—Inheritance tax laws, like other tax laws, are prospective in operation, unless made retroactive, and apply only to the estates of decedents who have died since their enactment, although passed before distribution and although a will is filed and probated after the passage of the statute.

5. Taxation (§ 30*)—Tax Must Be Clearly Embraced in Statute.—No tax shall be exacted from the citizens of the commonwealth except in those cases which are clearly embraced in the taxing statute.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 79.]

6. Taxation (§ 861*)—No Tax on Contingent Remainder under Will Executed Prior to Statute.—Act March 22, 1916 (Acts 1916, c. 484), does not apply to contingent remainders created under the will of a testator whose death occurred in 1890 before any inheritance tax act was passed.

Error to Circuit Court, Loudoun County.

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

Proceedings by Arthur Herbert and Arthur Herbert, Jr., trustees, etc., against the Commonwealth of Virginia for relief against an assessment of inheritance tax. Order canceling and annulling the assessment, and the Commonwealth brings error. Affirmed.

E. Warren Wall, of Richmond, for the Commonwealth.

J. K. M. Norton, of Alexandria, and *H. Rozier Dulaney, Jr.*, of Washington, D. C., for defendants in error.

CITY OF RICHMOND *v.* PACE, Treasurer.

June 10, 1920.

[103 S. E. 647.]

1. Statutes (§ 108*)—Provisions Furthering General Subject of Statute within Its Title.—That an act authorizes many things of a diverse nature will not affect the sufficiency of the title under Const. 1902, § 52, provided these provisions may be reasonably regarded as in furtherance of the general subject of the enactment.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 751 et seq.]

2. Statutes (§ 109*)—Title Sufficient if Giving Notice of General Subject of Act.—The title of an act is sufficient if it gives notice of the general subject of the act and of the interests likely to be affected thereby, and if the subjects embraced by the act, but not specified in the title, have congruity, or natural connection, with the subjects stated in the title, or are cognate, or germane, thereto, the requirement of Const. 1902, § 52, is satisfied.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 751 et seq.]

3. Statutes (§ 125 (6)*)—Section of Tax Statute Providing for Compensation of Collecting Officers within Title.—Subsection 2b of the Segregation Act, enacted March 15, 1915, providing for the compensation of county, city, and town treasurers, who are affected by the regrouping by the act of taxables for the respective purposes of state and local revenue, held valid, being cognate and germane to the object of the act as stated in its title.

[Ed. Note.—For other cases, see 12 Va.-W. Va. Enc. Dig. 751 et seq.]

4. Constitutional Law (§ 48*)—Act Presumed Valid.—An act of the General Assembly is presumed valid until its violation of the Constitution is proved beyond all reasonable doubt.

[Ed. Note.—For other cases, see 3 Va.-W. Va. Enc. Dig. 152.]

5. Municipal Corporations (§ 67 (5)*)—Competent for Legislature to Increase City Treasurer's Compensation.—In view of the effect of

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.